



**INDEPENDENT AUDIT AND  
PERFORMANCE COMMISSION (IAPC)  
Cost Allocation Subcommittee**

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**Minutes of the Friday, May 22, 2015 Meeting**

**Location:** City Hall – 255 W. Alameda, Budget Conference Room, 4<sup>th</sup> Floor West, Tucson, AZ

**Members Present:** Robert Clark (Ward 5); Mark Crum (Ward 2); Jim Hannley, Subcommittee Chair (Ward 3)

**Members Absent:** None

**Staff:** Joyce Garland, Budget and Internal Audit Program Director; Lee Barr, Financial Specialist; Bob Kulze, Interim Internal Audit Manager/Ex Officio Member (Non-Voting); Diane Link, Administrative Assistant

**Roll Call: 10:00 A.M.** – A quorum was established.

**1. Election of Subcommittee Chair**

It was moved by Mr. Crum, duly seconded and carried by a voice vote of 2 to 0, to elect Mr. Hannley as the Subcommittee Chair.

**2. Overview of Cost Allocation Plan Methodology**

Mr. Kulze discussed the background and methodology of the Cost Allocation and Rate System software that the City is using. Ms. Garland, Ms. Barr, and Mr. Kulze fielded and answered questions. No action was taken.

This meeting was adjourned at 10:56 A.M. due to a fire alarm and building evacuation. Consequently, agenda items 3 and 4 were not able to be taken or discussed.

**3. Call to the Audience**

**4. Discuss Future Agendas**

**Adjournment: 10:56 A.M.**